

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: Chapter 11
DELPHI CORPORATION, *et al.*, CASE NO. 05-44481 (RDD)
Debtors. (Jointly Administered)

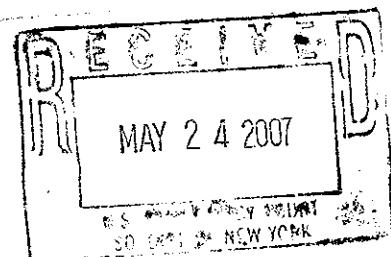
**MARION COUNTY TAX COLLECTOR'S RESPONSE TO
DEBTORS' THIRTEENTH OMNIBUS OBJECTION TO CLAIMS**

GEORGE ALBRIGHT, Tax Collector, Marion County ("Tax Collector"), responds to the *Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documents Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims and Untimely Tax Claims, and (F) (Claims Subject to Modification, Tax Claims Subject to Modification, and Claims Subject to Modification and Reclamation Agreement* (the "Objection") as follows:

Marion County Tax Collector filed Claim No. 4733

SUMMARY OF REPLY

1. The Tax Collector filed the above-referenced claim for 2005 tangible personal property taxes. The taxes are secured by a statutory first lien pursuant to Florida Statutes ch. 197.122(1) and 192.053. The Objection received by the Tax Collector fails to identify the above-referenced claim number and fails to specify the nature of the objection to the Marion County tax claim.



REPLY

2. The Tax Collector filed a *Proof of Claim* which was assigned Claim No. 4733 by the Claims Agent. The Claim is based upon outstanding delinquent 2005 tangible personal property taxes for property located at 3100 SE Maricamp Road, Ocala, Marion County, Florida. A true and correct copy of the tangible personal property tax bill was attached as Exhibit A to the Claim.

3. The Tax Collector is unclear based upon the failure of the Objection to properly identify the claim, the nature of the objection to the *Proof of Claim* filed and assigned Claim No. 4733. The position of the Tax Collector is that this claim is filed for tangible personal property taxes and should be filed in the case of Delphi Automotive Systems, LLC; Case No. 05-44640 (RDD).

WHEREFORE, premises considered, the Marion County Tax Collector requests this Court enter an Order denying the relief requested by the Debtors in the Objection and grant such other relief this Court deems proper.

Dated: May 23, 2007

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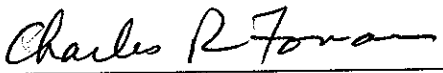
352-732-3915

General Counsel for Marion County Tax Collector

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the *Marion County Tax Collector's Response To Debtors' Thirteenth Omnibus Objection To Claims* has been provided by Notice of

Electronic Filing and/or overnight delivery, postage prepaid, this 23rd day of May, 2007 to the **Honorable Robert D. Drain**, United States Bankruptcy Judge, United Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004; **Delphi Corporation**, Attn: General Counsel, 5725 Delphi Drive, Troy, Michigan 48098; and **Skadden, Arps, Slate, Meagher & Flom, LLC**, Attn: John Wm. Butler, Esq., John K. Lyons, Esq. and Joseph N. Warton, Esq., 333 W Wacker Drive, Suite 2100, Chicago, Illinois 60606.



Charles R. Forman, Esq.

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